

LEMERY WATER DISTRICT
STATEMENT OF FINANCIAL POSITION
As at December 31, 2016, 2017 and 2018

	Note	2018	2017	2016
ASSETS				
Current Assets				
Cash and Cash Equivalents	3.3, 17	P 12,064,078.99	P 9,504,593.31	P 6,985,237.38
Receivables	18	876,573.03	679,776.12	743,371.28
Inventories	3.4, 19	11,849.30	12,749.58	14,510.24
Other Current Assets	22	3,885,714.02	3,857,523.51	3,826,378.51
Total Current Assets		<u>16,838,215.34</u>	<u>14,054,642.52</u>	<u>11,569,497.41</u>
Non-Current Assets				
Property, Plant and Equipment	4, 20	64,141,754.70	67,807,434.19	72,502,044.61
Intangible Assets	21	37,475.00	43,775.00	50,075.00
Other Non-Current Assets	22	3,998,780.57	4,275,540.81	4,005,925.86
Total Non-Current Assets		<u>68,178,010.27</u>	<u>72,126,750.00</u>	<u>76,558,045.47</u>
Total Assets		P <u>85,016,225.61</u>	P <u>86,181,392.52</u>	P <u>88,127,542.88</u>
LIABILITIES				
Current Liabilities				
Financial Liabilities	23	P 4,113,111.29	P 4,237,264.16	P 4,324,113.29
Inter-Agency Payables	24	88,989.82	101,437.76	100,618.66
Provisions	26	1,344,618.99	1,126,805.92	-
Other Payables	27	121,450.46	118,982.84	126,138.97
Total Current Liabilities		<u>5,668,170.56</u>	<u>5,584,490.68</u>	<u>4,550,870.92</u>
Non-Current Liabilities				
Financial Liabilities	23	9,207,247.86	10,196,791.86	11,328,064.73
Deferred Credits/Unearned Income	25	111,813.90	111,813.90	111,813.90
Total Non-Current Liabilities		<u>9,319,061.76</u>	<u>10,308,605.76</u>	<u>11,439,878.63</u>
Total Liabilities		<u>14,987,232.32</u>	<u>15,893,096.44</u>	<u>15,990,749.55</u>
EQUITY				
Government Equity		31,591,760.85	31,591,760.85	31,591,760.85
Retained Earnings/(Deficit)		38,437,232.44	38,696,535.23	40,545,032.48
Total Equity		<u>70,028,993.29</u>	<u>70,288,296.08</u>	<u>72,136,793.33</u>
Total Liabilities and Equity		P <u>85,016,225.61</u>	P <u>86,181,392.52</u>	P <u>88,127,542.88</u>

(See accompanying Notes to Financial Statements)